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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

March 16, 2009

Erise Williams, Executive Director
Williams and Associates, Inc.
3618 N Spring Avenue
St. Louis, MO 63107

RE: Ryan White Title I (Project #2009-DOH4)

Dear Mr. Williams:

Enclosed is a report of our fiscal monitoring review of the Williams and Associates, Inc., Ryan White Title I, for the period January 1, 2008 through June 30, 2008. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Williams and Associates, Inc. The fieldwork was completed on August 15, 2008.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Department of Health (DOH) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

A handwritten signature in black ink that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Henrietta Brown, Fiscal Manager for Development, DOH
Victoria Carslick, Interim Grants Administrator, DOH



CITY OF ST. LOUIS

*DEPARTMENT OF HEALTH (DOH)
RYAN WHITE TITLE I*

WILLIAMS AND ASSOCIATES, INC.

*CONTRACT #HD-08-49 & #HD-08-27
CFDA #93.914 & #93.940*

*FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH JUNE 30, 2008*

PROJECT #2009-DOH4

DATE ISSUED: MARCH 16, 2009

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
WILLIAMS AND ASSOCIATES, INC.
FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH JUNE 30, 2008**

TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: HIV Prevention Project

Contract Numbers: HD-08-49 and HD-08-27

CFDA Numbers: 93.914 (HD-08-49) and 93.940 (HD-08-27)

Contract Periods: March 1, 2008 through February 28, 2009 (HD-08-49)
January 1, 2008 through December 31, 2008 (HD-08-27)

Contract Amounts: \$50,000 (HD-08-49)
\$114,935 (HD-08-27)

These contracts provided Ryan white Title I funds to the Williams and Associates (Agency) to assist its clients in confidential testing for HIV/AIDS and sexually transmitted diseases and provide case management services for Missouri residents who are living with HIV or AIDS within the St. Louis region.

Purpose

The purpose of the review was to determine Agency's compliance with federal, state and local DOH requirements for the period January 1, 2008 through June 30, 2008, and make recommendations for improvements.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by Department of Health (DOH), tested evidence supporting the reports the Agency submitted to DOH and performed other procedures performed as considered necessary. The fieldwork was completed on August 15, 2008.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the agency did not fully comply with federal, state and local DOH requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report dated July 22, 2008, contained no observations

A-133 Status

According to a letter received, dated February 11, 2008, from the Agency, it did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2007, and was not required to have an A-133 audit report.

Summary of Current Observations

There were no observations.